

Effective 5/10/2016

59-12-802 Imposition of rural county health care facilities tax -- Expenditure of tax revenue -- Base -- Rate -- Administration, collection, and enforcement of tax -- Administrative charge.

- (1)
- (a) A county legislative body of a county of the third, fourth, fifth, or sixth class may impose a sales and use tax of up to 1% on the transactions described in Subsection 59-12-103(1) located within the county.
 - (b) Subject to Subsection (3), the money collected from a tax under this section may be used to fund:
 - (i) for a county of the third or fourth class, rural county health care facilities in that county; or
 - (ii) for a county of the fifth or sixth class:
 - (A) rural emergency medical services in that county;
 - (B) federally qualified health centers in that county;
 - (C) freestanding urgent care centers in that county;
 - (D) rural county health care facilities in that county;
 - (E) rural health clinics in that county; or
 - (F) a combination of Subsections (1)(b)(ii)(A) through (E).
 - (c) Notwithstanding Subsection (1)(a), a county legislative body may not impose a tax under this section on:
 - (i) the sales and uses described in Section 59-12-104 to the extent the sales and uses are exempt from taxation under Section 59-12-104;
 - (ii) a transaction to the extent a rural city hospital tax is imposed on that transaction in a city that imposes a tax under Section 59-12-804; and
 - (iii) except as provided in Subsection (1)(e), amounts paid or charged for food and food ingredients.
 - (d) For purposes of this Subsection (1), the location of a transaction shall be determined in accordance with Sections 59-12-211 through 59-12-215.
 - (e) A county legislative body imposing a tax under this section shall impose the tax on amounts paid or charged for food and food ingredients if the food and food ingredients are sold as part of a bundled transaction attributable to food and food ingredients and tangible personal property other than food and food ingredients.
- (2)
- (a) Before imposing a tax under Subsection (1), a county legislative body shall obtain approval to impose the tax from a majority of the:
 - (i) members of the county's legislative body; and
 - (ii) county's registered voters voting on the imposition of the tax.
 - (b) The county legislative body shall conduct the election according to the procedures and requirements of Title 11, Chapter 14, Local Government Bonding Act.
- (3)
- (a) The money collected from a tax imposed under Subsection (1) by a county legislative body of a county of the third or fourth class may only be used for the financing of:
 - (i) ongoing operating expenses of a rural county health care facility within that county;
 - (ii) the acquisition of land for a rural county health care facility within that county; or
 - (iii) the design, construction, equipping, or furnishing of a rural county health care facility within that county.
 - (b) The money collected from a tax imposed under Subsection (1) by a county of the fifth or sixth class may only be used to fund:

- (i) ongoing operating expenses of a center, clinic, or facility described in Subsection (1)(b)(ii) within that county;
 - (ii) the acquisition of land for a center, clinic, or facility described in Subsection (1)(b)(ii) within that county;
 - (iii) the design, construction, equipping, or furnishing of a center, clinic, or facility described in Subsection (1)(b)(ii) within that county; or
 - (iv) rural emergency medical services within that county.
- (4)
- (a) A tax under this section shall be:
 - (i) except as provided in Subsection (4)(b), administered, collected, and enforced in accordance with:
 - (A) the same procedures used to administer, collect, and enforce the tax under:
 - (I) Part 1, Tax Collection; or
 - (II) Part 2, Local Sales and Use Tax Act; and
 - (B) Chapter 1, General Taxation Policies; and
 - (ii) levied for a period of 10 years and may be reauthorized at the end of the ten-year period by the county legislative body as provided in Subsection (1).
 - (b) A tax under this section is not subject to Subsections 59-12-205(2) through (7).
 - (c) A county legislative body shall distribute money collected from a tax under this section quarterly.
- (5) The commission shall retain and deposit an administrative charge in accordance with Section 59-1-306 from the revenue the commission collects from a tax under this section.

Amended by Chapter 364, 2016 General Session